EXHIBIT 8

IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF MISSISSIPPI

| UNITED STATES OF AMERICA ex |
|-----------------------------|
| rel. |
| CAMERON JEHL. |

Plaintiffs,

V.

Case No. 3: 19cv091-MPM-JMV

GGNSC SOUTHAVEN LLC DIBIA GOLDEN LIVING CENTER-SOUTHAVEN et al.

Defendants.

DECLARATION OF MICHAEL E. PHILLIPS IN SUPPORT OF DEFENDANTS' APPLICATION FOR ATTORNEYS' FEES AND OTHER EXPENSES

- I, Michael E. Phillips, having personal knowledge of the facts contained in this Declaration and being competent to testify to them, hereby state as follows:
- 1. I am a Michael E. Phillips, a founding Shareholder at Hagwood and Tipton, P. C. I was admitted to the Mississippi bar in 2000 and have been practicing law in Mississippi for 23 years. A significant portion of my cases involve the defense of health care providers, including long-term care facilities and related parties, and I have 23 years of experience litigating such cases. I represented two of the named Defendants in this matter.
- 2. I was retained to assist in seeking dismissal of Defendants Drumm Merger Co. and Ronald E. Silva. My work started on November 22, 2019, and ended on or about April 1, 2020 when the parties I represented were dismissed.

3. I researched, drafted motions, and briefed the law in seeking dismissal of the two

clients I was hired to represent. This consisted of communications with the clients, conferring

with co-counsel, a review of the law, and preparing and finalizing pleadings.

4. During 2019-2020, my customary hourly rate was \$240.00. I currently charge

\$325.00 per hour for my services. These rates are consistent with rates billed by attorneys within

the legal community with comparable experience. The number of hours I put into this file comes

to a total of 21.40.

5. Our firm's billing statements detail the work that was done on this case. See Exhibit

1. The number of hours expended on all legal tasks was reasonable, given the complexity,

length, and importance of this case. In particular, working towards dismissal of two defendants

in a complex FCA action required extensive time and effort. Of note, entries labeled "NO

CHARGE" on the statements were not included in this Application for fees.

6. Our firm's billing statements also outline the expenses incurred to represent

Defendants in the litigation which were charged and paid in full. These expenses include the

following:

• Court Fees: \$150.00

7. In preparing this Affidavit and refreshing my memory of the services provided to the

client, review of the file, and communications with staff and the client representative, I have

charged additional fees of 1.2 hours for a total of \$390.00.

8. The total billed to the client for my work on this matter totals:

Previous Fees of: \$5136.00

Court Fees: \$150.00

• Current Fees: \$390.00

Total: \$5676.00

9. I do not anticipate any additional fees or expenses moving forward.

Namel

Executed on this 26day of April, 2023